

an annual tax for each vehicle used in carrying on such business fifty dollars (\$50.00).

"Wholesale" defined.

(a). For the purpose of this section the word "wholesale" shall apply to manufacturers, jobbers, and such others who sell to retail dealers, except manufacturers of batteries.

No tax on employee where employer has paid tax.

(b). No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

Subdivisions may tax.

(c). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-half of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Motor vehicle dealers.

4. Motor Vehicle Dealers:

Defined.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, lubricants, and/or automotive equipment, including radios designed for exclusive use in automobiles, and supplies in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax graduated according to population.

In unincorporated communities and in cities or towns of less than 1,000 population.....	\$ 25.00
In cities or towns of 1,000 and less than 2,500 population	50.00
In cities or towns of 2,500 and less than 5,000 population	75.00
In cities or towns of 5,000 and less than 10,000 population	110.00
In cities or towns of 10,000 and less than 20,000 population	140.00
In cities or towns of 20,000 and less than 30,000 population	175.00
In cities or towns of 30,000 or more	200.00

Second-hand dealers at ½ tax.

Provided, that persons, firms, or corporations dealing in second-hand or used motor vehicles exclusively shall be liable for only one-half the tax as set out in the foregoing schedule.

Dealers in oils heretofore taxed not taxed under this section.

(a). Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under subsection (1) of this section, shall not be subject to any license tax under subsections (2), (3), and (4) of this section.